IN THE UNITED STATES PATENT AND TRADEMARK OFFICE Art Unit 2809

In re application of : August 28, 2007

David M. Fried et al. : Examiner: Grant S. Withers

Serial No.: 10/538,911 :

Filed: June 14, 2005 : IBM Corporation

Dept. 18G/Bldg, 321-482

Title: METHODS OF FORMING : 2070 Route 52

STRUCTURE AND SPACER AND : Hopewell Junction, NY

RELATED FINFET : 12533-6531

Amendment

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendment is submitted in response to the Office Action mailed May 8, 2007.

The Amendment to the Specification begins on page 2 of this paper.

The Amendment to the Drawings begins on page 4 of this paper.

The Amendment to the Claims begins on page 6 of this paper.

Remarks begin on page 9 of this paper.